

Exhibit 45, Part 5

**Ganesha Industries Pension Plan
40 West 57th Street – 20th floor
New York, NY 10019**

Power of Attorney

THIS POWER OF ATTORNEY, made this 21st day of March 2013 by Ganesha Industries Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the proprietary or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-041

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

Execution of a deed by a pension plan incorporated outside Great Britain

Executed as a deed by -

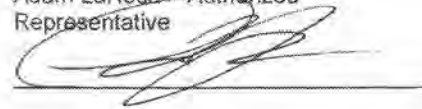
Name of pension plan:

Ganesha Industries Pension Plan

Acting by name(s) of:

Adam LaRosa - Authorized
Representative

*Duly authorised
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-042



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

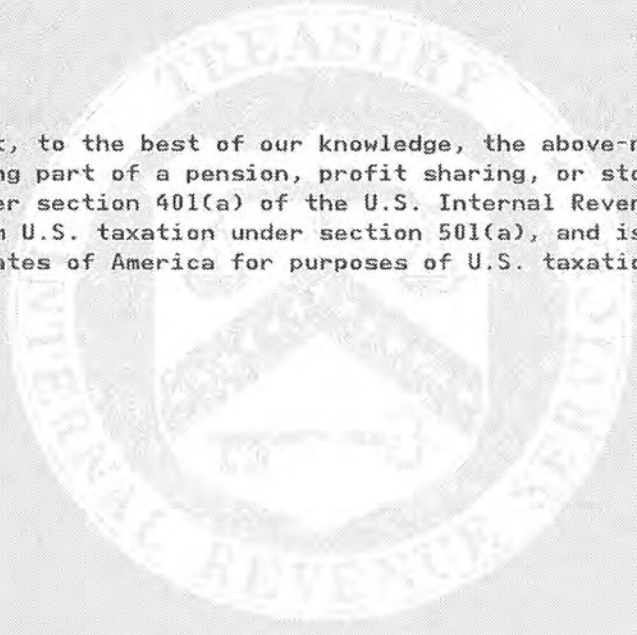
Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN
TIN: 46-1910855
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.



Nancy J. Aiello

Nancy J. Aiello
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-043



SKAT
P.O. Box 60
2630 Taastrup
DENMARK

Our Ref: BDK000068
Tax Ref: 46-1910855

30 April 2013

Dear Sir or Madam,

RE: A/C RJM Capital Pension Plan RJM01


Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

NatWest Bank
High Street Branch Croydon Surrey
BIC NWBKGB2L
IBAN GB88 NWBK 6073 0134 0151 59

Please quote reference **BDK000068**.

Would you please confirm safe receipt of this reclaim by sending an email to clientservices@goalgroup.com or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Marie Nimmo
Operations Manager

GOAL TAXBACK LIMITED

7th Floor, 69 Park Lane, Croydon Surrey CR9 3RG
t: +44 (0)208 760 7130 f: +44 (0)208 601 2854
e: info@goalgroup.com

Registered in England & Wales
Registered Office: 7th Floor, 6
Registered for VAT under num

SKAT Fredensborg

Bilag nr. 219-A-044



Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner

☒ On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 572400.00

Beneficial Owner

Full name
RJM Capital Pension PlanFull address
1010 Fifth Avenue - Suite 1D, New York
NY 10028
USAE-mail
clientservices@goalgroup.comSignature
Beneficial owner/applicant



If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

Financial Institution

The amount is requested to be paid to:

Name and address
Goal TaxBack Ltd
NatWest Bank
High Street Branch Croydon

34015159

Reg. no

Account no

SWIFT

NWBKGB2L
BLZIBAN GB88NWBK60730134015159
IBAN

On reclaim please quote: 000 DK 68

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup

2010.07 (g/m. U 20x)

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-045



Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE

Issue Date: 27 March 2013, Issue No: 0177

RJM Capital Pension Plan

1010 Fifth Avenue
Apt 1D
New York
NY 10028
United States of America

Date: 27 March 2013

Dear Sirs,

Please be advised that we have credited your account, RJM01, for the value date of 27 March 2013. This payment represents the dividend shown below:

Security Name:	H LUNDBECK A/S
SEDOL:	7085259
ISIN:	DK0010287234
Pay Date:	27 March 2013
No of Shares:	1,060,000
Gross Dividend:	DKK 2,120,000.00
Tax:	DKK 572,400.00
Net Dividend:	DKK 1,547,600.00

Name: Jas Bains
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Services Authority of the UK (FSA Registration Number 565533, Company Number 01367979, VAT Registration Number 219-A-046)

SKAT Fredensborg

Bilag nr. 219-A-046

SKAT_MDL_001_00059338

**RJM Capital Pension Plan
1010 Fifth Avenue – Suite 1D
New York, NY 10028**

Power of Attorney

THIS POWER OF ATTORNEY, made this 21st day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
2. The Pension Plan shall ratify and confirm all transactions entered into, documents executed and things done by GTB or its delegates by virtue of the Power Of Attorney given by Clause 1 of this deed unless it is proved that GTB or its delegates have acted with negligence, willful default or fraud.
3. The Pension Plan agrees to indemnify GTB against all costs, liabilities and expenses including (without limitation) any reasonable legal fees and disbursements arising directly or indirectly out of the exercise or purported exercise of GTB's powers under this deed PROVIDED THAT GTB shall not be indemnified against any such liabilities, costs and expenses arising out of GTB or any nominee's or agent's or delegates own willful default, negligence or fraud.
4. The Pension Plan declares that any person dealing with GTB shall not be concerned to see or enquire as to the propriety or expediency of any act, deed, matter or thing which GTB may do or perform in the Pension Plan's name by virtue of this deed.
5. This deed shall be revocable on the unilateral act of the Pension Plan, provided that GTB is given at least 5 working days notice of such revocation. The provisions of Clauses 2 and 3 shall survive termination of this deed.
6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-047

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

Execution of a deed by a pension plan incorporated outside Great Britain

Executed as a deed by -

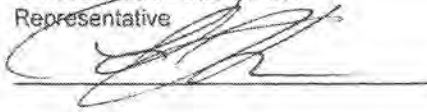
Name of pension plan:

RJM Capital Pension Plan

Acting by name(s) of:

Adam LaRose - Authorized
Representative

*Duly authorised
signatory(ies):*



SKAT Fredensborg

Bilag nr. 219-A-048



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

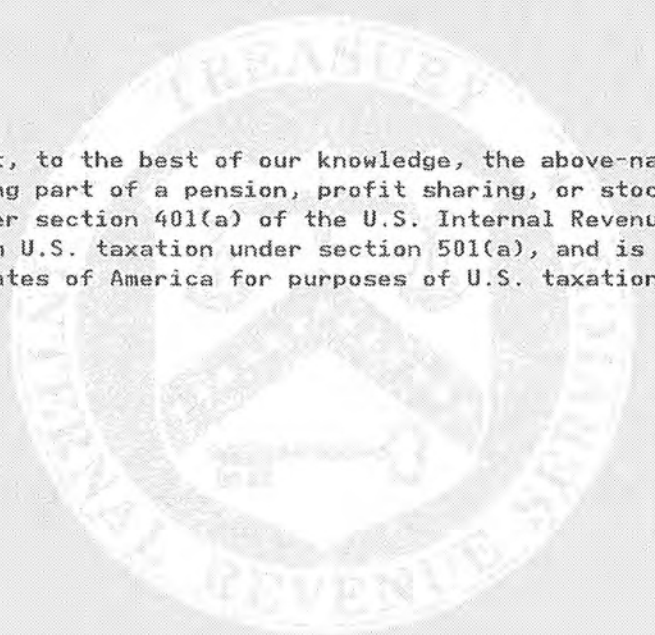
Date: March 18, 2013



000465

Taxpayer: RJM CAPITAL PENSION PLAN
TIN: 46-1910855
Tax Year: 2013

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.



Nancy J. Aiello

Nancy J. Aiello
Field Director, Accounts Management

SKAT Fredensborg

Bilag nr. 219-A-049



SKAT
P.O. Box 60
2630 Taastrup
DENMARK

Our Ref: BDK000079
Tax Ref: 46-1910855

21 August 2013

Dear Sir or Madam,

RE: A/C RJM Capital Pension Plan RJM01

Please find enclosed a tax reclaim form, together with evidence of payment and tax deduction paid on the above client's securities.

Kindly arrange for the reclaim payment to be credited to the account of Goal TaxBack Limited, details as follows:

NatWest Bank
High Street Branch Croydon Surrey
BIC NWBKGB2L
IBAN GB88 NWBK 6073 0134 0151 59

Please quote reference **BDK000079**.

Would you please confirm safe receipt of this reclaim by sending an email to clientservices@goalgroup.com or by signing the attached copy of this letter and returning to the address shown below.

Yours faithfully,

Marie Nimmo
Operations Manager

GOAL GLOBAL
RECOVERIES LIMITED

7th Floor, 80 Leake Street, London, Surrey, CR2 1EC
T: +44 (0)203 786 7110 F: +44 (0)208 681 0556
E: info@goalgroup.com

Registered in England & Wales
Registered Office: 75 Finsbury
Registered for VAT under point

Philadelphie

London

Hong Kong

SKAT Fredensborg

Bilag nr. 219-A-050

SKAT_MDL_001_00059342



Claim to Relief from Danish Dividend Tax

☐ In my capacity as beneficial owner

☒ On behalf of the beneficial owner
Claim is made for refund of Danish dividend tax, in total DKK: 1559250.00

Beneficial Owner

Full name
RJM Capital Pension PlanFull address
1010 Fifth Avenue - Suite 1D, New York
NY 10028
USAE-mail
clientservices@goalgroup.comSignature
Beneficial owner/applicant



If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 1

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address
Goal TaxBack Ltd
NatWest Bank
High Street Branch Croydon

34015159

Reg. no

Account no

SWIFT
NWBKGB2L
BLZIBAN GB88NWBK60730134015159
IBAN

On reclaim please quote: 000 DK 79

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and U.S.A.

Date

Official stamp and signature

When signed to be forwarded to:

Skattecenter Høje-Taastrup
Postboks 60
DK-2630 Taastrup

2010.07 (21. nr. U 302)

06.003 ENG

SKAT Fredensborg

Bilag nr. 219-A-051



Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE

Issue Date: 13th August 2013, Issue No: 562

RJM Capital Pension Plan
1010 Fifth Avenue
Apt 1D
New York
NY 10028
United States of America

Date: 13th August 2013

Dear Sirs,

Please be advised that we have credited your account RJM01, for the value date of 13th August 2013. This payment represents the dividend as shown below:

Security Name:	TDC A/S
Sedol:	5698790
ISIN:	DK0060228559
Pay Date:	13th August 2013
No of Shares:	3,850,000
Gross Dividend:	DKK 5,775,000.00
Tax:	DKK 1,559,250.00
Net Dividend:	DKK 4,215,750.00

Name: Sanjay Shah
Solo Capital Partners LLP

Solo Capital Partners LLP is authorised and regulated by the Financial Conduct Authority of the UK (FCA Registration Number 566583, Company Number 08367979, VAT Registration Number 254 084 711)

SKAT Fredensborg

Bilag nr. 219-A-052

***RJM Capital Pension Plan
1010 Fifth Avenue – Suite 1D
New York, NY 10028***

Power of Attorney

THIS POWER OF ATTORNEY, made this 21st day of March 2013 by RJM Capital Pension Plan ("the Pension Plan") WITNESSETH AS FOLLOWS:-

1. The Pension Plan hereby appoints Goal TaxBack, ("GTB") to be the attorney of the Pension Plan and in the Pension Plan's name and otherwise on the Pension Plan's behalf and as the Pension Plan's act and deed to sign, seal, execute, deliver, perfect and do all deeds, instruments, acts and things which may be required (or which GTB shall consider requisite) for or in connection with the provision of any tax services provided to the Pension Plan from time to time, including the reclaiming from any taxation authority in any jurisdiction (as appropriate) amounts in respect of payments made to the Pension Plan, or through GTB on behalf of the Pension Plan. The Pension Plan also authorises GTB to set the procedure to collect the amounts claimed.
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6. This deed shall be governed by and construed in accordance with English law, and the Pension Plan hereby irrevocable submits to the non-exclusive jurisdiction of the English courts.

(contd)

SKAT Fredensborg

Bilag nr. 219-A-053

IN WITNESS whereof this deed has been executed by the Pension Plan and is intended to be and is hereby delivered on the date above written.

Execution of a deed by a pension plan incorporated outside Great Britain

Executed as a deed by -

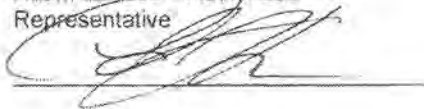
Name of pension plan:

RJM Capital Pension Plan

Acting by name(s) of

Adam LaRosa - Authorized
Representative

*Duly authorised
signatory(ies):*

A handwritten signature in black ink, appearing to read 'Adam LaRosa', is written over a horizontal line.

SKAT Fredensborg

Bilag nr. 219-A-054